

**Illinois Department of Revenue
Regulations**

Title 86 Part 205 Section 205.10 Taxpayer Ombudsman
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TITLE 86: REVENUE

**PART 205
TAXPAYER RIGHTS**

Section 205.10 Taxpayer Ombudsman

There is created within the Department of Revenue an Office of Taxpayer Ombudsman to investigate and facilitate the resolution of taxpayer complaints; to identify forms, procedures, laws or regulations which are confusing and lead to taxpayer error; and to take appropriate action to reduce confusion and errors. (Section 3 of the Taxpayers' Bill of Rights Act (the Act) P.A. 86-189, effective January 1, 1990).